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## 8.5 Million Who Filed for Extensions Approach Aug. 15 Tax Deadline

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WASHINGTON — Most taxpayers already have filed their tax year 2002 federal income tax returns. But for more than 8.5 million taxpayers, the deadline is August 15 if they opted for the automatic extension of time to file by completing Form 4868 by April 15.

The Internal Revenue Service reminds taxpayers with extensions to file their returns by August 15 to avoid the late filing penalty, which is 5 percent per month of the unpaid tax. Help may be available, however, for people who cannot file by August 15.

Taxpayers with special circumstances, such as a hardship, that prevent them from preparing and filing their tax forms by August 15 may request an additional two-month extension by completing Form 2688 that will give them until October 15 to file their income tax returns. These taxpayers will be granted an extension of time to file even if they cannot send in payment of outstanding 2002 taxes with the extension request.

Taxpayers granted the additional time to file will not be penalized for late payment of tax if they pay the balance of their 2002 tax when they file the tax return by October 15 provided 90 percent of their total tax was paid by April 15.

To request the additional time to file, taxpayers must file Form 2688 with the IRS by August 15. Form 2688 is available on the IRS Web site, IRS.gov. The IRS will advise filers in writing whether or not their requests are granted. Form 2688 can be filed electronically or mailed to the IRS.

Taxpayers may continue to take advantage of the Free File program until October 15. Free File enables qualifying taxpayers to e-file for free. As of June 30, 2.78 million taxpayers have used Free File to e-file their tax returns. E-file is available until October 15. To e-file, taxpayers can use tax preparation software on their own computers or file electronically through an authorized e-file provider. Both options offer taxpayers security and accuracy in filing their returns as well as faster refunds.

Once taxpayers have filed their tax returns, they can use the "Where's My Refund" feature in the IRS Web site to check the status of their refund checks.

The IRS expects to receive more than 3 million Forms 2688 during 2003.